

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Debt Service and Capital Projects Funds
- Budgetary Comparison Schedules – Enterprise Funds
- Budgetary Comparison Schedules – Internal Service Fund
- Schedules – Fiduciary Funds
- Schedules of Governmental Capital Assets

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

DEBT SERVICE FUND

Debt Service Funds are created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary and Trust Funds.

Capital Improvement Fund

The Capital Improvements Fund is used to accumulate funds for specific capital improvements, repairs, and/or replacement of municipal equipment or other tangible property, both real and personal, as provided by state statute.

Village Center Tax Increment Financing (TIF) Redevelopment

The Village Center Tax Increment Financing (TIF) Redevelopment Fund is used to account for expenditures relating to the administration of the TIF District and redevelopment activities and improvements provided for in the TIF project plan.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

ENTERPRISE FUNDS (Continued)

Waterworks and Sewerage Fund

The Waterworks and Sewerage Fund is used to account for the provision of water and sewer services to the residents and businesses of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Recycling and Refuse Fund

The Recycling and Refuse Fund is used to account for the provision of recycling and refuse collection services for a fee. All activities are accounted for including administration, operations, maintenance, and billing and collection.

Motor Vehicle Parking System Fund

The Motor Vehicle Parking System Fund is used to account for the provision of public parking services for a fee. All activities are accounted for including administration, operations, maintenance, financing and related debt service, and billing and collections.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost-reimbursement basis.

Information Systems Fund

The Information Systems Fund is used to account for the cost of services to maintain information systems equipment used by Village departments, and for the accumulation of funds for the replacement of such equipment.

Central Garage Fund

The Central Garage Fund is used to account for the cost of operating a maintenance facility for vehicular equipment used by other Village departments. A monthly charge to other funds is assessed which provides for the cost of mechanics, fuel, repair parts, replacement of vehicular equipment, and other expenses.

TRUST AND AGENCY FUNDS

PENSION TRUST FUNDS

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement pensions for the Village's sworn police personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the Village through an annual property tax levy.

Firefighters' Pension Fund

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement pensions for the Village's sworn firefighter/paramedic personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn firefighter/paramedic personnel at rates fixed by state statutes and by the Village through an annual property tax levy.

AGENCY FUNDS

Special Assessments Fund

The Special Assessments Fund is used to account for the collection of assessments levied to retire special assessment bonds and other costs for which the Village has no obligation.

Escrow/Deposits Fund

The Escrow/Deposits Fund is used to account for performance bonds and funds held on behalf of developers, individuals, and other entities.

VILLAGE OF BARRINGTON, ILLINOIS

Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended December 31, 2003

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Taxes	\$ 843,904	\$ 843,904	\$ 714,793
Investment Income			
Interest Income	16,500	16,500	6,416
Interest Income/Real Estate Taxes	750	750	260
Total Revenues	861,154	861,154	721,469
Expenditures			
Debt Service			
Principal Retirement	510,000	510,000	510,000
Interest and Fiscal Charges	446,755	454,255	452,065
Total Expenditures	956,755	964,255	962,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,601)	(103,101)	(240,596)
Other Financing Sources			
Transfers In			
General Fund	112,800	112,800	112,800
Net Change in Fund Balance	\$ 17,199	\$ 9,699	(127,796)
Fund Balance - January 1			503,318
Fund Balance - December 31			\$ 375,522

VILLAGE OF BARRINGTON, ILLINOIS

Capital Improvements - Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Year Ended December 31, 2003

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 1,270,000	\$ 1,270,000	\$ 1,258,945
Licenses and Permits	100	100	-
Intergovernmental	171,000	171,000	181,824
Charges for Services	5,000	5,000	-
Village Property Usage	200,000	200,000	263,907
Investment Income	104,500	104,500	90,508
Miscellaneous	114,000	114,000	107,730
Total Revenues	1,864,600	1,864,600	1,902,914
Expenditures			
Capital Projects	2,138,000	2,179,000	1,120,159
Excess (Deficiency) of Revenues Over (Under) Expenditures	(273,400)	(314,400)	782,755
Other Financing Sources (Uses)			
Transfers In/Out			
General Fund	400,000	400,000	400,000
TIF Redevelopment Fund	(1,400,000)	(1,400,000)	-
Total Other Financing Sources (Uses)	(1,000,000)	(1,000,000)	400,000
Net Change in Fund Balance	\$ (1,273,400)	\$ (1,314,400)	1,182,755
Fund Balance - January 1			5,638,413
Fund Balance - December 31			\$ 6,821,168

VILLAGE OF BARRINGTON, ILLINOIS

Capital Improvements - Capital Projects Fund

**Schedule of Revenues - Budget and Actual
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Taxes			
Utility Tax/Electricity	\$ 375,000	\$ 375,000	\$ 370,136
Utility Tax/Gas	210,000	210,000	211,191
Telecommunications Tax	685,000	685,000	677,618
Total Taxes	<u>1,270,000</u>	<u>1,270,000</u>	<u>1,258,945</u>
Licenses and Permits			
Annexation Impact Fee	100	100	-
Intergovernmental			
Federal/State Grants	171,000	171,000	181,824
Charges for Services			
Shared Service Charges - BCFPD	5,000	5,000	-
Village Property Usage			
Rental Income	200,000	200,000	263,907
Investment Income	104,500	104,500	90,508
Miscellaneous			
Project Contributions	114,000	114,000	85,400
Other Income	<u>-</u>	<u>-</u>	<u>22,330</u>
Total Revenues	<u>\$ 1,864,600</u>	<u>\$ 1,864,600</u>	<u>\$ 1,902,914</u>

VILLAGE OF BARRINGTON, ILLINOIS

Capital Improvements - Capital Projects Fund

Schedule of Expenditures (Detail) - Budget and Actual Year Ended December 31, 2003

	Budget		Actual
	Original	Final	
Capital Projects			
Village Facilities			
Village Hall	\$ -	\$ 20,000	\$ (3,838)
Public Safety	-	15,000	13,922
Highways and Streets Improvements			
Street Maintenance Program	1,388,000	1,388,000	1,077,375
Route 14 Improvement	300,000	300,000	10,795
Route 14 Beautification	20,000	20,000	-
Traffic Control Facilities			
Signal Preemption System	10,000	10,000	-
Flint Creek Restoration			
Fox Point	285,000	285,000	8,454
Pedestrian Programs			
Sidewalk Program	30,000	30,000	-
New Residential Sidewalks	30,000	30,000	10,776
Bikeway Program			
Grove Avenue - Corridor #1	75,000	75,000	-
Flint Creek Tributary - Corridor #9	-	6,000	3,480
Land Purchase			
United Methodist Church	-	-	(805)
Total Expenditures	<u>\$ 2,138,000</u>	<u>\$ 2,179,000</u>	<u>\$ 1,120,159</u>

VILLAGE OF BARRINGTON, ILLINOIS

TIF Redevelopment - Capital Projects Fund

**Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2003**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 225,000	\$ 225,000	\$ 426,668
Village Property Usage			
Rental Income	64,500	64,500	68,293
Investment Income			
Interest Income	-	-	5,885
Interest Income/Real Estate Tax	-	-	132
Miscellaneous			
Donations	5,000	5,000	5,401
Total Revenues	294,500	294,500	506,379
Expenditures			
Economic Development	3,685,000	3,788,500	721,476
Debt Service			
Interest and Fiscal Agent Fees	130,000	130,000	60,000
Total Expenditures	3,815,000	3,918,500	781,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,520,500)	(3,624,000)	(275,097)
Other Financing Sources			
Debt Issuance	1,600,000	1,600,000	-
Transfer In			
Capital Improvements Fund	1,400,000	1,400,000	-
General Fund	600,000	600,000	-
Total Other Financing Sources	3,600,000	3,600,000	-
Net Change in Fund Balance	\$ 79,500	\$ (24,000)	(275,097)
Fund Balance - January 1			(3,700,747)
Fund Balance - December 31			\$ (3,975,844)

VILLAGE OF BARRINGTON, ILLINOIS

Waterworks and Sewerage - Enterprise Fund

**Statement of Revenues, Expenses and Changes in
Net Assets - Budget and Actual
Year Ended December 31, 2003**

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services			
Water Sales	\$ 1,509,219	\$ 1,509,219	\$ 1,506,185
Sewer Sales	2,051,527	2,051,527	1,886,056
Industrial Surcharge	1,000	1,000	273
Miscellaneous - Meter Sales and Other	40,000	40,000	33,783
	<u>3,601,746</u>	<u>3,601,746</u>	<u>3,426,297</u>
Total Operating Revenues			
	<u>3,601,746</u>	<u>3,601,746</u>	<u>3,426,297</u>
Operating Expenses Before Depreciation			
Administration			
Public Works	692,716	699,680	688,454
Utility Billing	94,645	94,645	81,109
Operations			
Conveyance/Distribution System Maintenance	962,128	998,664	892,956
Water Production and Treatment	278,130	278,130	267,111
Wastewater Treatment	801,063	797,563	726,435
Capital Projects	792,000	894,306	548,878
	<u>3,620,682</u>	<u>3,762,988</u>	<u>3,204,943</u>
Total Operating Expenses Before Depreciation			
	<u>3,620,682</u>	<u>3,762,988</u>	<u>3,204,943</u>
Operating Income (Loss) Before Depreciation	(18,936)	(161,242)	221,354
Depreciation	<u>-</u>	<u>-</u>	<u>626,388</u>
Operating Income (Loss)	<u>(18,936)</u>	<u>(161,242)</u>	<u>(405,034)</u>
Nonoperating Revenues (Expenses)			
Investment Income	142,500	142,500	41,570
Connection Fees	400,000	400,000	471,620
Other Income	2,000	2,000	146,817
Interest Expense and Fiscal Agent Fees	<u>(596,206)</u>	<u>(596,206)</u>	<u>(202,872)</u>
	<u>(51,706)</u>	<u>(51,706)</u>	<u>457,135</u>
Total Nonoperating Revenues (Expenses)			
	<u>(51,706)</u>	<u>(51,706)</u>	<u>457,135</u>
Change in Net Assets	<u>\$ (70,642)</u>	<u>\$ (212,948)</u>	52,101
Net Assets - January 1 as Restated			<u>21,684,668</u>
Net Assets - December 31			<u>\$ 21,736,769</u>

VILLAGE OF BARRINGTON, ILLINOIS

Waterworks and Sewerage Fund

**Schedule of Changes in Retained Earnings - Reserved - Restricted Accounts
Year Ended December 31, 2003**

	<u>Operation and Maintenance</u>	<u>Alternate Bond and Interest</u>	<u>Senior Bond and Interest</u>	<u>Junior Bond and Interest</u>	<u>Senior Bond Reserve</u>	<u>Junior Bond Reserve</u>	<u>Depreciation Repair and Replacement</u>	<u>Totals</u>
Increases								
Intrafund Transfers In	<u>\$ -</u>	<u>\$ 256,006</u>	<u>\$ -</u>	<u>\$ 211,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 467,229</u>
Decreases								
Bond Principal Retirement	-	150,000	-	113,665	-	-	-	263,665
Bond Interest Charges	<u>-</u>	<u>106,006</u>	<u>-</u>	<u>97,558</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,564</u>
Total Decreases	<u>-</u>	<u>256,006</u>	<u>-</u>	<u>211,223</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>467,229</u>
Net Increase (Decrease)	-	-	-	-	-	-	-	-
Account Balances - January 1	<u>325,000</u>	<u>25,000</u>	<u>-</u>	<u>17,500</u>	<u>-</u>	<u>-</u>	<u>340,000</u>	<u>707,500</u>
Account Balances - December 31	<u><u>\$ 325,000</u></u>	<u><u>\$ 25,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,500</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 340,000</u></u>	<u><u>\$ 707,500</u></u>

VILLAGE OF BARRINGTON, ILLINOIS

Waterworks and Sewerage - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual Year Ended December 31, 2003

	Budget		Actual
	Original	Final	
Administration			
Public Works			
Personnel Services	\$ 256,815	\$ 279,065	\$ 279,042
Professional Development	8,150	3,550	3,304
Contractual Services	32,700	15,050	14,990
Commodities	2,075	2,075	1,136
Interfund Charges	392,976	399,940	389,982
Total Public Works	692,716	699,680	688,454
Utility Billing			
Personnel Services	66,304	67,704	67,072
Professional Development	995	995	-
Contractual Services	22,620	21,220	11,423
Commodities	1,090	1,090	-
Interfund Charges	3,636	3,636	2,614
Total Utility Billing	94,645	94,645	81,109
Total Administration	787,361	794,325	769,563
Operations			
Conveyance/Distribution System Maintenance			
Personnel Services	505,590	505,590	451,602
Professional Development	3,115	3,115	1,250
Contractual Services	88,250	85,786	85,709
Commodities	85,795	84,795	69,813
Programs	146,760	186,760	152,736
Capital Expenditures	2,875	2,875	2,103
Interfund Charges	129,743	129,743	129,743
Total Conveyance/Distribution System Maintenance	962,128	998,664	892,956

(This schedule is continued on the following pages.)

VILLAGE OF BARRINGTON, ILLINOIS

Waterworks and Sewerage - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual (Continued)
Year Ended December 31, 2003

	Budget		
	Original	Final	Actual
Operations (Continued)			
Water Production and Treatment			
Personnel Services	\$ 106,060	\$ 115,060	\$ 114,472
Professional Development	1,780	1,780	963
Contractual Services	112,800	103,800	102,445
Commodities	33,713	33,713	25,454
Interfund Charges	23,777	23,777	23,777
Total Water Production and Treatment	278,130	278,130	267,111
Wastewater Treatment			
Personnel Services	367,820	377,820	377,805
Professional Development	3,880	3,880	533
Contractual Services	347,125	333,625	270,994
Commodities	51,650	51,650	46,515
Interfund Charges	30,588	30,588	30,588
Total Wastewater Treatment	801,063	797,563	726,435
Total Operations	2,041,321	2,074,357	1,886,502
Capital Projects	1,949,000	2,051,306	1,470,768
Less Nonoperating Items			
Fixed Assets Capitalized	(1,157,000)	(1,157,000)	(921,890)
Total Capital Projects	792,000	894,306	548,878
Total Operating Expenses	\$ 3,620,682	\$ 3,762,988	\$ 3,204,943

VILLAGE OF BARRINGTON, ILLINOIS

Waterworks and Sewerage - Enterprise Fund

**Schedule of Fixed Assets and Depreciation
Year Ended December 31, 2003**

	Fixed Assets			
	Balances January 1 as Restated	Additions	Retirements/ Transfers	Balances December 31
Land	\$ 142,629	\$ -	\$ -	\$ 142,629
Sewer System	16,315,406	921,890	-	17,237,296
Water System	21,222,175	-	-	21,222,175
Total Fixed Assets	<u>\$ 37,680,210</u>	<u>\$ 921,890</u>	<u>\$ -</u>	<u>\$ 38,602,100</u>

	Accumulated Depreciation			
	Balances January 1 as Restated	Additions	Retirements/ Transfers	Balances December 31
Land	\$ -	\$ -	\$ -	\$ -
Sewer System	7,047,458	351,763	-	7,399,221
Water System	6,845,524	274,625	-	7,120,149
Total Accumulated Depreciation	<u>\$ 13,892,982</u>	<u>\$ 626,388</u>	<u>\$ -</u>	<u>\$ 14,519,370</u>
Total Fixed Assets (Net of Accumulated Depreciation)	<u>\$ 23,787,228</u>			<u>\$ 24,082,730</u>